

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§7-109.

The Comptroller, the board of arbitrators, or the personal representative shall file:

(1) the determination of the board as to domicile, the record of the board's proceedings, and the agreement to submit to arbitration, made under § 7-104 of this subtitle, or a duplicate, with the authority that has jurisdiction to determine the death taxes in the state determined to be the domicile; and

(2) copies of each document with the authorities that would have been empowered to determine the death taxes in each of the other states involved.

[\[Previous\]](#)[\[Next\]](#)